

## TRAINING FOR NEWLY ELECTED COUNTY OFFICIALS

December 2012

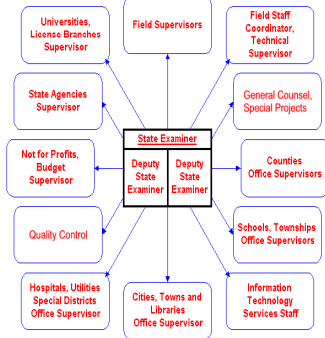
### Who is the State Board of Accounts?

- We are the audit agency of the State of Indiana.
- Created in 1909 because of corruption.
- We audit all governmental units including counties, cities and towns, schools, townships, state agencies, universities, county hospitals, license branches, libraries, and special districts.
- Audits are done by our field staff.
- We issue over 2000 reports a year. We will explain those reports in more detail in a little while.

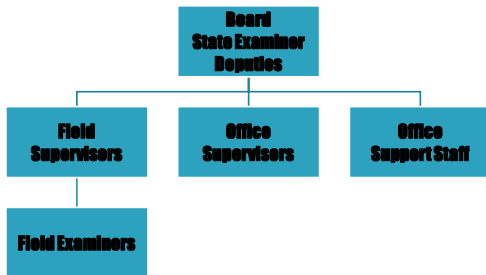
### Who is the State Board of Accounts? (Continued)

- We are also required to prescribe the accounting records for all governmental units and to issue accounting and reporting regulations everyone must follow.
- These can be found in our manuals and our bulletins.
- Manual is not all inclusive but pretty thoroughly Updated whenever possible.
- County Bulletins issued quarterly in January, April, July, and October.

## State Board of Accounts



## Organizational Chart



## Field Supervisors

- Go to the handout.
- Find out who your supervisor is and then you will see their telephone number on the back.
- Hopefully, soon after you take office, you will have the chance to meet this person.
- They can be extremely helpful. Don't hesitate to use them. However, be aware that they are supervising the audits and our field staff so they have other responsibilities. You have Tammy's and Debbie's undivided attention.
- If you need hands on attention, field sups are the ones you should contact.

## Contacting State Board of Accounts

- Mailing Correspondence:  
State Board of Accounts  
302 West Washington Street, Room E418  
Indianapolis, Indiana 46204-2765
- Fax: (317) 232-4711

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## State Board of Accounts on the Web

- [www.in.gov/sboa](http://www.in.gov/sboa)
- Email addresses:
  - Bruce Hartman: [bhartman@sboa.in.gov](mailto:bhartman@sboa.in.gov)
  - Paul Joyce: [pjoyce@sboa.in.gov](mailto:pjoyce@sboa.in.gov)
  - Mike Bozymski: [mbozymski@sboa.in.gov](mailto:mbozymski@sboa.in.gov)
  - Debbie Gibson: [dgibson@sboa.in.gov](mailto:dgibson@sboa.in.gov)
  - Tammy White: [twhite@sboa.in.gov](mailto:twhite@sboa.in.gov)

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## State Board of Accounts Telephone Numbers

- State Examiner: Bruce Hartman
  - Linda Williamson, 317-232-2524
- Deputy State Examiner: Paul Joyce
  - Sherry East, 317-232-2514
- Deputy State Examiner: Mike Bozymski
  - Caroline Conrad, 317-232-2507
- County Supervisors: Tammy White and Debbie Gibson
  - Daina Bacon, **317-232-2512**
- Receptionist: 317-232-2513

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## Other Important Contacts

- Auditor of State
  - Auditor of State, 317-232-3300
  - [www.in.gov/auditor](http://www.in.gov/auditor)
  - Dan Bastin, Settlement Director, [dbastin@auditor.in.gov](mailto:dbastin@auditor.in.gov)
- Department of Local Government Finance
  - [www.in.gov/dlgef](http://www.in.gov/dlgef)
  - Brian Bailey, Commissioner, 317-232-3773
  - Courtney Schaafsma, Budget Director, [cschaafsma@dlgef.in.gov](mailto:cschaafsma@dlgef.in.gov)
- Treasurer of State
  - Treasurer of State, 317-232-6386
  - [www.in.gov/tos](http://www.in.gov/tos)

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## Other Important Contacts - Continued

- Secretary of State (Indiana Election Division)
  - Trent Deckard, Co-Director, 317-232-3939
  - Brad King, Co-Director, 317-232-3939
- Supreme Court (State Court Administration)
  - [www.in.gov/judiciary](http://www.in.gov/judiciary) 317-232-2542
  - Jeff Wiese [Jeffrey.Wiese@courts.in.gov](mailto:Jeffrey.Wiese@courts.in.gov)
  - Tracy Beechy [Tracy.Beechy-Nufer@courts.in.gov](mailto:Tracy.Beechy-Nufer@courts.in.gov)
  - Tom Jones (Court Records including Protective Orders), [tjones@courts.in.state.us](mailto:tjones@courts.in.state.us)

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## Other Important Contacts - Continued

- Supreme Court (JTAC)
  - Mary DePrez, Director, 317-234-2604 [mdeprez@jtac.in.gov](mailto:mdeprez@jtac.in.gov)
- Department of Child Services (ISETS)
  - Cynthia Longest, Director of CSB, 317-233-4482 [cynthia.longest@dcs.in.gov](mailto:cynthia.longest@dcs.in.gov)

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## Other Important Contacts - Continued

- Public Access Counselor
  - Joe Hoage, 317-233-9435, [JoHoage@icpr.in.gov](mailto:JoHoage@icpr.in.gov)
- Commission on Public Records
  - [www.in.gov/icpr](http://www.in.gov/icpr)
  - Jim Corridan, 317-232-3380
  - Beverly Stiers, 317-232-3661, [bstiers@icpr.in.gov](mailto:bstiers@icpr.in.gov)

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## Other Important Contacts - Continued

- Secretary of State
  - 317-232-6536
- Your Affiliate Association – Your special group of people who know what you are going through.
  - Each has a president and many have mentor assignments or groups.

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## Audit Reports

- Annual Report
  - Financial Information: Statements and Notes
  - Audit Opinions
  - Federal Audit
- Supplemental Reports
  - Audit Results and Comments
- You will have an exit conference at the end of the audit to report to you what was found and you also will have the right to respond to the report.

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Required Reporting To  
State Board of Accounts  
IC 5-11-1-27

All erroneous or irregular  
variances, losses,  
shortages, or thefts of local  
government funds or  
property shall be reported  
immediately to the State  
Board of Accounts.



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**Is there anything I need to do between now  
and when I take office?**

- Absolutely
  - This training is a start.
  - Start looking at the manuals.
  - Talk and communicate with current official.
    - Discuss transition.
    - Get in the office and see what is going on and how things are currently being done.
  - Stamps: Contact someone to get yours done.
    - Signature
    - File

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**Is there anything I need to do between now and  
when I take office? (Continued)**

- Find out your county's way of having the oath  
of office given to elected officials.
  - Ceremonial
  - Judge
  - On your own
- Find out what insurance agent writes the  
official bonds for the county.
  - Start them getting yours ready so you can get it recorded as  
required by law.

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**Is there anything I need to do between now and when I take office? (Continued)**

- How many bank accounts does the office have and where are they located?
- Same for investments.
- You should be making arrangements with the current official to be there the last business day to count cash, inventory investments, and inventory assets.

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**Is there anything I need to do between now and when I take office? (Continued)**

- Make arrangements for receiving the office keys.
- Combination to the lock if there is a safe or other locks.
- Set up computer access including log on and e-mail.

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**Resources**

- Accounting and Compliance Guideline Manual
  - [www.in.gov/sboa](http://www.in.gov/sboa)
  - Under "Manuals"
- County Bulletin
  - [www.in.gov/sboa](http://www.in.gov/sboa)
  - Under "Quarterly Publications"

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## Indiana Code

- [www.in.gov/legislative](http://www.in.gov/legislative)

- Don't be intimidated by this.
- Learn how to use it.
- Have it at your disposal.
- You will hear this referenced almost daily in conversation, training, and publications.

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## Educational Opportunities

- State Board of Accounts Annual State Called Conference
- AIC Annual Conference
- AIC Workshops
- Affiliate District Meetings
- Other State Agency Conferences

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## Miscellaneous Items

- You will be dealing with other county offices so you need to understand the importance of cooperation. Try to understand they have challenges and feelings also.
- You will be dealing with the press on occasion. Think about how you will proceed with this and whether you see them as allies or enemies.
- Remember your new role is in public service. Keep the citizens as the #1 reason for doing things.

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### Miscellaneous Items (Continued)

- You will at some time have to deal with angry people. Expect it and prepare to deal with it. They will not be at their best at times.
  - Have some procedure in place in case a real emergency comes up.
- Return phone calls.
- Government vs. Business
  - Higher rules of expectations.
  - More restrictions to activities.

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- Apprehensive, scared, unsure, maybe overwhelmed!!
- Normal in any new adventure.
- You have a lot of people who are wanting to help and are available to help.
- Don't hesitate to ask.
- YOU ARE NOT ALONE!!

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